3.5.1 Gender Diversity and Corporate Social Responsibility Disclosure Gender diversity takes the largest share of investigation and research into companies' boards of directors and how it affects several decisions, including the decision related to disclosing Corporate Social Responsibility: The diversity of gender in the BOD and the presence of a large percentage of females expresses the company's openness to the importance of balanced representation, multiple thinking, and the involvement of females, as they are considered a party that influences humanitarian issues (Coffey and Wang, 1998; Wang and Coffey, 1992; Williams, 2003). Women have proven their competence in managing ethical issues, superior to men (Luthar et al., 1997). The presence of women on the board greatly serves society due to their ability to influence (Williams, 2003). Previous studies highlighted the need to include gender diversity within the companies' plan for diversity and its relationship to the disclosure of CSR is justified by women's keenness to advance social and humanitarian issues, preferring that to financial goals (Wang and Coffey, 1992). Several studies have found a positive impact of a board is diverse in gender on the disclosure of social responsibility for companies (Hartmann and Carmenate, 2021), (Matuszak et al., 2019) and a local study by (Ibrahim and Hanefah,2016), this was confirmed by a recent study (Gaio and Goncalves, 2022), but there were very few studies that found a negative relationship between the diversity in gender and CSR, such as (Hassan et al.,2020), Or there is no effect (Purnomo and Rizki, 2020; Makhlouf and Aref, 2021). According to a McKinsey & Company report, companies with gender-diverse boards are approximately 21% more likely to progress and excelfinancially by having diverse boards, companies can achieve gender representation and enhance equality opportunities. On the other hand, companies embracing corporate social responsibility demonstrate an understanding of social and environmental challenges. This positive engagement builds the company's reputation and strengthens its relationship with the community. Jordan is still trying to include in its plans, priorities, and visions towards economic modernization the need for women to be represented on the BOD in a fair proportion of their abilities and competencies, following in the previous footsteps of developed countries such as Norway, Spain, and Finland, which set a percentage of 40%, Smith et al. (2017) noted that various genders on boards tend to bring about a broader range of perspectives and experiences, fostering a corporate environment that values social responsibility. Furthermore, Jones (2019) emphasized this diversity's importance but highlighted the need for empirical investigations to establish a more conclusive link. Based on previous rich discussion, we can develop the following hypothesis: H1: Gender diversity has a positive impact on CSRD on the manufacturing companies listed on the Amman Stock Exchange (ASE). (An increase in the percentage of female board members is positively associated with an increase in CSR disclosure).